

COUNTY OF BRUNSWICK NORTH CAROLINA

***MONTHLY FINANCIAL STATEMENTS
(UNAUDITED)***

FOR THE PERIOD ENDED AUGUST 31, 2012



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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Brunswick County Board of Commissioners
ACTION AGENDA ITEM
2012

TO: Marty K. Lawing, County Manager

FROM: Ann Hardy
Ext. # 2060

ACTION ITEM #: _____
MEETING DATE: 9/17/2012
DATE SUBMITTED: 9/11/2012

ISSUE/ACTION REQUESTED:

PUBLIC HEARING: ☐ YES ☐ NO

Financial Report for period ended 8/31/12(UNAUDITED) for information. All reports are provided at: <http://www.brunswickcountync.gov/Portals/0/bcfiles/CurrentFYFinancialReport.pdf>

BACKGROUND/PURPOSE OF REQUEST:

General Fund

Presented on the Brunswick County Government website is a schedule of revenues and expenditures-budget and actual for the General Fund for the period ended 8/31/12 on the cash basis with comparative actual amounts for the period ended 8/31/11.

Total revenues for the General Fund at 8/31/12 are \$11.9 million compared to \$10.8 million at 8/31/11 for an increase of \$1.1 million or 10.8%. Total revenues collected are 7.9% of the amended budget for the fiscal year.

Total expenditures for the General Fund at 8/31/12 are \$22.1 million compared to \$21.4 million at 8/31/11 for an increase of \$0.6 million or 3.02%. Total expenditures are 14.7% of the budget for the fiscal year.

Total fiscal year-to-date revenues are less than total expenditures by \$10.1 million as compared to \$10.7 million in the prior year for a net improvement of \$0.5. There were no net transfers to other funds in either year.

Water Fund

Presented on the Brunswick County Government website is a schedule of revenues and expenditures-budget and actual and changes in fund balance for the Water Fund for the period ended 8/31/12 on the cash basis with comparative actual amounts for the period ended 8/31/11.

Total revenues for the Water Fund at 8/31/12 are \$4.2 million compared to \$4.4 million at 8/31/11 for a decrease of \$0.2 million or 4.3%. Total revenues are 21% of the budget for the fiscal year.

Total expenditures for the Water Fund at 8/31/12 are \$2.7 million compared to \$2.0 million at 8/31/11 for an increase of \$0.7 million or 36%. The increase is due to capital outlay expenditures in the current fiscal year. Expenditures are 15% of the budget for the fiscal year.

Total fiscal year-to-date revenues are greater than total expenditures by \$1.5 million as compared to \$2.4 million in the prior year for a net decline of \$0.9. There were no net transfers to other funds in either year.

Wastewater Fund

Presented on the Brunswick County Government website is a schedule of revenues and expenditures-budget and actual for the Wastewater Fund for the period ended 8/31/12 on the cash basis with

comparative actual amounts for the period ended 8/31/11.

Total revenues for the Wastewater Fund at 8/31/12 are \$2.1 million compared to \$2.0 million at 8/31/11 for a change of \$0.1 million. Total revenues are currently 10% of the budget for the fiscal year.

Total expenditures for the Wastewater Fund at 8/31/12 are \$0.9 million compared to \$0.9 million for no change.

Revenues are greater than expenditures at 8/31/12 by \$1.1 million compared to \$1.0 million at 8/31/11 for an increase of \$0.1 million. There were no net transfers to other funds in either year.

Key Indicators of Revenues and Expenditures

Presented on the Brunswick County Government website are charts with actual history, current month actual amounts and annual budget information for major revenues and expenditures in both the enterprise and general funds.

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 8/31/12 reports that the County had \$110.4 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$20.8 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.22%.

The various unaudited financial reports are presented for information and no action is requested.

FISCAL IMPACT:

BUDGET AMENDMENT REQUIRED:	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
CAPITAL PROJECT/GRANT ORDINANCE REQUIRED:	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
PRE-AUDIT CERTIFICATION REQUIRED:	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
REVIEWED BY DIRECTOR OF FISCAL OPERATIONS	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO

CONTRACTS/AGREEMENTS:

REVIEWED BY COUNTY ATTORNEY:	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> N/A
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ADVISORY BOARD RECOMMENDATION:

COUNTY MANAGER'S RECOMMENDATION:

ATTACHMENTS:

1. _____
2. _____

3.

ACTION OF THE BOARD OF COMMISSIONERS

APPROVED:

☐

DENIED:

☐

DEFERRED

UNTIL:

ATTEST:

CLERK TO THE BOARD

SIGNATURE

OTHER:

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

August 31, 2012

	Major Funds			Non Major Governmental Funds	Total Governmental Funds
	General	County Capital Project	Education Capital Project		
Assets:					
Cash, cash equivalents and investments	48,387,114	\$ 12,207,797	10,421,550	\$ 704,300	\$ 71,720,761
Cash, cash equivalents and investments - restricted	220,985	-	1,647,836	-	1,868,821
Interest receivable	37,761	6,954	5,087	672	50,474
Taxes receivable - net	100,218,107	-	-	-	100,218,107
Receivables - net	844,311	-	-	-	844,311
Due from other governmental agencies	460,295	5,964	-	1	466,260
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Total assets	<u>\$ 150,168,573</u>	<u>\$ 12,220,715</u>	<u>\$ 12,074,473</u>	<u>\$ 704,973</u>	<u>\$ 175,168,734</u>
Liabilities, Equity, and Other Credits:					
Liabilities:					
Accounts payable and other liabilities	\$ 284,463	\$ -	\$ -	\$ 1,351	\$ 285,814
Due to other funds	-	-	-	-	-
Due to other governmental agencies	-	-	-	-	-
Deferred revenues	<u>100,535,290</u>	-	-	-	<u>100,535,290</u>
Total liabilities	<u>100,819,753</u>	-	-	<u>1,351</u>	<u>100,821,104</u>
Fund Balances:					
Restricted:					
Stabilization by State Statute	6,791,503	-	-	1,268,032	8,059,535
Restricted -other	3,352,551	-	1,647,557	1,052,432	6,052,540
Committed	214,566	12,220,715	10,426,916	-	22,862,197
Assigned	1,677,510	-	-	-	1,677,510
Unreserved	<u>37,312,690</u>	-	-	<u>(1,616,842)</u>	<u>35,695,848</u>
Total equity and other credits	<u>49,348,820</u>	<u>12,220,715</u>	<u>12,074,473</u>	<u>703,622</u>	<u>74,347,630</u>
Total liabilities, equity and other credits	<u>\$ 150,168,573</u>	<u>\$ 12,220,715</u>	<u>\$ 12,074,473</u>	<u>\$ 704,973</u>	<u>\$ 175,168,734</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED AUGUST 31, 2012

	Major Funds			Non Major	Total
	General	County Capital Project	Education Capital Project	Governmental Funds	Governmental Funds
Revenues:					
Ad valorem taxes	\$ 7,323,912	\$ -	\$ -	\$ -	\$ 7,323,912
Local option sales taxes	-	-	-	-	-
Other taxes and licenses	403,548	-	-	353,608	757,156
Unrestricted intergovernmental revenues	41,908	-	-	-	41,908
Restricted intergovernmental revenues	2,450,852	(110,213)	-	(561,407)	1,779,232
Permits and fees	442,302	-	-	23,680	465,982
Sales and services	1,232,294	-	-	-	1,232,294
Investment earnings	7,422	6,492	6,697	251	20,862
Other	35,365	-	-	-	35,365
Total revenues	11,937,603	(103,721)	6,697	(183,868)	11,656,711
Expenditures:					
Current:					
General government	1,438,304	-	-	19,711	1,458,015
Public safety	4,966,935	-	-	40,342	5,007,277
Central services	2,133,734	-	-	-	2,133,734
Human services	3,721,624	-	-	-	3,721,624
Transportation	31,125	156,083	-	-	187,208
Environmental protection	2,035,344	-	-	-	2,035,344
Culture and recreation	608,812	-	-	-	608,812
Economic and physical development	715,355	1,000	-	118,109	834,464
Education	6,112,526	-	63,456	-	6,175,982
Debt Service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	251,084	-	-	-	251,084
Total expenditures	22,014,843	157,083	63,456	178,162	22,413,544
Revenues over (under) expenditures	(10,077,240)	(260,804)	(56,759)	(362,030)	(10,756,833)
Other Financing Sources (Uses):					
Sale of capital assets	-	-	-	-	-
Payment to escrow agent for refunded debt	-	-	-	-	-
Transfers from other funds	-	-	-	1	1
Transfers to other funds	-	-	-	-	-
Premiums on bonds issued	-	-	-	-	-
Discounts on bonds issued	-	-	-	-	-
Debt financing issued	-	-	-	-	-
Total other financing sources (uses)	-	-	-	1	1
Revenues and other financing sources over (under) expenditures and other financing uses	(10,077,240)	(260,804)	(56,759)	(362,029)	(10,756,832)
Fund balance, beginning of year	59,426,060	12,481,519	12,131,232	1,065,651	85,104,462
Fund balance, end of year to date	\$ 49,348,820	\$ 12,220,715	\$ 12,074,473	\$ 703,622	\$ 74,347,630

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED AUGUST 31, 2012**

	General Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 105,111,312	\$ 105,111,312	\$ 7,323,912	\$ (97,787,400)
Local option sales taxes	15,661,801	15,661,801	-	(15,661,801)
Other taxes and licenses	2,004,000	2,004,000	403,548	(1,600,452)
Unrestricted intergovernmental revenues	1,438,489	1,438,489	41,908	(1,396,581)
Restricted intergovernmental revenues	14,622,317	15,308,763	2,450,852	(12,857,911)
Permits and fees	2,863,614	2,863,614	442,302	(2,421,312)
Sales and services	6,959,604	6,959,604	1,232,294	(5,727,310)
Investment earnings	56,100	56,100	7,422	(48,678)
Other	1,059,271	1,111,404	35,365	(1,076,039)
Total revenues	<u>149,776,508</u>	<u>150,515,087</u>	<u>11,937,603</u>	<u>(138,577,484)</u>
Expenditures:				
Current:				
General government	9,626,100	9,722,002	1,438,304	8,283,698
Central services	12,520,684	12,550,393	2,133,734	10,416,659
Public safety	29,456,958	29,786,512	4,966,935	24,819,577
Transportation	138,390	373,450	31,125	342,325
Environmental protection	13,521,914	13,521,914	2,035,344	11,486,570
Economic and physical development	4,859,835	4,865,102	715,355	4,149,747
Human services	24,419,341	24,888,818	3,721,624	21,167,194
Education	36,675,154	36,675,154	6,112,526	30,562,628
Culture and recreation	3,735,204	3,735,204	608,812	3,126,392
Debt Service:				
Principal retirement	9,910,000	9,910,000	-	9,910,000
Interest and fiscal charges	4,265,190	4,265,190	251,084	4,014,106
Total expenditures	<u>149,128,770</u>	<u>150,293,739</u>	<u>22,014,843</u>	<u>128,278,896</u>
Revenues over (under) expenditures	<u>647,738</u>	<u>221,348</u>	<u>(10,077,240)</u>	<u>(10,298,588)</u>
Other Financing Sources (Uses):				
Long-term debt issued	-	-	-	-
Advance repayment of debt	-	-	-	-
Premiums on bonds	-	-	-	-
Discounts on bonds	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers from other funds	513,300	513,300	-	(513,300)
Transfers to other funds	(2,009,158)	(2,024,158)	-	2,024,158
Contingency	(400,000)	(388,000)	-	388,000
Appropriated fund balance	1,248,120	1,677,510	-	(1,677,510)
Total other financing sources (uses)	<u>(647,738)</u>	<u>(221,348)</u>	<u>-</u>	<u>221,348</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>(10,077,240)</u>	<u>\$ (10,077,240)</u>
Fund balance, beginning of year			59,426,060	
Fund balance, end of year to date			<u>\$ 49,348,820</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
 FOR THE PERIOD ENDED AUGUST 31, 2012 AND THE YEAR ENDED JUNE 30, 2012
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED AUGUST 31, 2011

	Original Budget	Current Budget	August 31, 2012	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	August 31, 2011
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 101,911,312	\$ 101,911,312	\$ 6,374,306	\$ (95,537,006)	6%	101,517,545	5,709,548
Prior year taxes	2,500,000	2,500,000	857,568	(1,642,432)	34%	3,240,025	720,260
Penalties and interest	700,000	700,000	92,038	(607,962)	13%	702,548	95,997
	<u>105,111,312</u>	<u>105,111,312</u>	<u>7,323,912</u>	<u>(97,787,400)</u>	<u>7%</u>	<u>105,460,118</u>	<u>6,525,805</u>
Local Option Sales Taxes:							
Article 39 (1%)	6,342,860	6,342,860	-	(6,342,860)	0%	6,679,861	-
Article 40 (1/2%)	4,990,715	4,990,715	-	(4,990,715)	0%	4,862,026	-
Article 42 (1/2%)	4,328,226	4,328,226	-	(4,328,226)	0%	4,450,742	-
Article 44 (1/2%)	-	-	-	-	#DIV/0!	4,079	-
	<u>15,661,801</u>	<u>15,661,801</u>	<u>-</u>	<u>(15,661,801)</u>	<u>0%</u>	<u>15,996,708</u>	<u>-</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	128,000	128,000	43,026	(84,974)	34%	167,625	48,196
Deed stamp excise tax	1,800,000	1,800,000	341,115	(1,458,885)	19%	1,751,708	293,445
Solid waste tax	42,000	42,000	10,835	(31,165)	26%	47,124	11,046
White goods disposal tax	34,000	34,000	8,572	(25,428)	25%	49,998	7,772
	<u>2,004,000</u>	<u>2,004,000</u>	<u>403,548</u>	<u>(1,600,452)</u>	<u>20%</u>	<u>2,016,455</u>	<u>360,459</u>
Unrestricted Intergovernmental:							
Medicaid hold harmless	890,280	890,280	-	(890,280)		1,077,537	
Beer and wine tax	248,000	248,000	-	(248,000)	0%	248,109	-
Court facility fees	140,000	140,000	13,133	(126,867)	9%	143,957	12,123
Jail fees	160,209	160,209	28,775	(131,434)	18%	188,852	12,732
	<u>1,438,489</u>	<u>1,438,489</u>	<u>41,908</u>	<u>(1,396,581)</u>	<u>3%</u>	<u>1,658,455</u>	<u>24,855</u>
Restricted Intergovernmental:							
State and federal grant	14,585,914	15,272,360	2,440,009	(12,832,351)	16%	17,739,631	2,255,160
ARRA federal grant	13,403	13,403	500	(12,903)	4%	67,626	8,012
Payments in lieu of taxes	3,000	3,000	-	(3,000)	0%	3,716	-
ABC education requirement	-	-	-	-	#DIV/0!	1,656	-
ABC law enforcement services	2,000	2,000	-	(2,000)	0%	1,183	-
State drug tax	18,000	18,000	10,343	(7,657)	57%	43,135	12,867
	<u>14,622,317</u>	<u>15,308,763</u>	<u>2,450,852</u>	<u>(12,857,911)</u>	<u>16%</u>	<u>17,856,947</u>	<u>2,276,039</u>
Permits and Fees:							
Building permits	728,500	728,500	119,297	(609,203)	16%	812,456	102,479
Register of deeds	958,500	958,500	187,671	(770,829)	20%	1,030,615	161,756
Inspection fees	118,000	118,000	17,299	(100,701)	15%	139,595	16,520
Concealed handgun permit	69,369	69,369	16,150	(53,219)	23%	87,260	8,010
Other permit and fees	989,245	989,245	101,885	(887,360)	10%	1,060,948	73,624
	<u>2,863,614</u>	<u>2,863,614</u>	<u>442,302</u>	<u>(2,421,312)</u>	<u>15%</u>	<u>3,130,874</u>	<u>362,389</u>
Sales and Services:							
Solid waste fees	1,000,000	1,000,000	140,166	(859,834)	14%	1,211,065	144,588
School resource officer reimbursement	853,601	853,601	-	(853,601)	0%	751,300	12,827
Rents	1,000	1,000	15,695	14,695	1570%	86,145	889
EMS Charges	3,165,000	3,165,000	682,432	(2,482,568)	22%	2,713,409	596,696
Food Services	-	-	-	-	#DIV/0!	444,294	47,866
Public health user fees	682,984	682,984	120,433	(562,551)	18%	835,939	114,609
Social services fees	52,800	52,800	10,322	(42,478)	20%	53,248	4,518
Public housing fees	26,874	26,874	3,377	(23,497)	13%	47,955	5,479
Tax collection fees	205,000	205,000	3,904	(201,096)	2%	218,521	2,874
Other sales and services	775,545	775,545	214,183	(561,362)	28%	833,739	79,347
Recreation services	196,800	196,800	41,782	(155,018)	21%	220,402	51,902
	<u>6,959,604</u>	<u>6,959,604</u>	<u>1,232,294</u>	<u>(5,727,310)</u>	<u>18%</u>	<u>7,416,017</u>	<u>1,061,595</u>
Investment earnings							
	<u>56,100</u>	<u>56,100</u>	<u>7,422</u>	<u>(48,678)</u>	<u>13%</u>	<u>217,748</u>	<u>35,849</u>
Other:							
Tax refunds - sales and gas tax	500	500	-	(500)	0%	1,099	-
ABC bottles taxes	42,000	42,000	5,376	(36,624)	13%	47,471	5,456
County Board of Alcohol Control	24,000	24,000	-	(24,000)	0%	24,000	-
Contributions	1,500	7,100	9,487	2,387	134%	44,696	14,246
Other revenues	991,271	1,037,804	20,502	(1,017,302)	2%	1,289,888	101,254
	<u>1,059,271</u>	<u>1,111,404</u>	<u>35,365</u>	<u>(1,076,039)</u>	<u>3%</u>	<u>1,407,154</u>	<u>120,956</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED AUGUST 31, 2012 AND THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED AUGUST 31, 2011**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>FY 13 % of Budget</u>	<u>June 30, 2012</u>	<u>August 31, 2011</u>
Total revenues	149,776,508	150,515,087	11,937,603	(138,577,484)	7.9%	155,160,476	10,767,947
Expenditures:							
General Government:							
Governing Body:							
Salaries	266,506	238,841	40,037	198,804	17%	267,850	41,442
Fringe benefits	88,127	75,126	11,650	63,476	16%	73,870	11,967
Operating costs	64,764	64,764	19,378	45,386	30%	44,643	15,436
Capital outlay	-	-	-	-	#DIV/0!	-	-
	419,397	378,731	71,065	307,666	19%	386,363	68,845
County Administration:							
Salaries	675,478	675,478	103,460	572,018	15%	679,718	102,439
Fringe benefits	212,294	212,294	32,820	179,474	15%	204,104	31,082
Operating costs	54,530	54,530	3,264	51,266	6%	35,237	9,685
Capital outlay	-	-	-	-	#DIV/0!	-	-
	942,302	942,302	139,544	802,758	15%	919,059	143,206
Finance:							
Salaries	588,938	588,938	87,349	501,589	15%	626,671	96,625
Fringe benefits	200,661	200,661	31,081	169,580	15%	213,094	34,547
Operating costs	341,225	341,225	117,512	223,713	34%	305,130	82,781
Capital outlay	-	-	-	-	#DIV/0!	-	-
	1,130,824	1,130,824	235,942	894,882	21%	1,144,895	213,953
Tax Administration:							
Salaries	1,326,233	1,326,233	204,123	1,122,110	15%	1,323,889	208,780
Fringe benefits	523,635	523,635	80,004	443,631	15%	517,414	82,726
Operating costs	287,800	287,800	81,370	206,430	28%	436,508	22,611
Capital outlay	-	-	-	-	#DIV/0!	-	-
	2,137,668	2,137,668	365,497	1,772,171	17%	2,277,811	314,117
Revenue Collector:							
Salaries	367,262	367,262	54,999	312,263	15%	397,185	65,470
Fringe benefits	159,957	159,957	23,796	136,161	15%	170,082	28,970
Operating costs	67,350	67,350	5,639	61,711	8%	52,947	6,026
Capital outlay	-	-	-	-	#DIV/0!	-	-
	594,569	594,569	84,434	510,135	14%	620,214	100,466
Geographic Information:							
Salaries	367,501	367,501	55,776	311,725	15%	372,689	55,359
Fringe benefits	134,740	134,740	21,085	113,655	16%	134,264	21,078
Operating costs	79,170	79,170	1,286	77,884	2%	46,074	27,408
Capital outlay	12,000	12,000	-	12,000	0%	-	-
	593,411	593,411	78,147	515,264	13%	553,027	103,845
County Attorney:							
Salaries	302,221	302,221	45,375	256,846	15%	294,942	39,373
Fringe benefits	95,174	95,174	14,641	80,533	15%	96,043	12,081
Operating costs	248,880	248,880	33,099	215,781	13%	283,404	24,009
Capital outlay	-	-	-	-	#DIV/0!	-	-
	646,275	646,275	93,115	553,160	14%	674,389	75,463
Court Facilities:							
Salaries	70,880	102,855	15,080	87,775	15%	102,619	17,831
Fringe benefits	22,874	38,209	5,715	32,494	15%	35,750	4,794
Operating costs	189,535	182,891	4,753	178,138	3%	117,933	6,523
Capital outlay	205,975	205,975	-	205,975	0%	-	-
	489,264	529,930	25,548	504,382	5%	256,302	29,148
Board of Elections:							
Salaries	364,060	389,966	48,411	341,555	12%	340,143	34,334
Fringe benefits	97,785	97,785	14,180	83,605	15%	89,506	13,803
Operating costs	79,971	149,967	11,272	138,695	8%	123,338	8,123
	541,816	637,718	73,863	563,855	12%	552,987	56,260
Register of Deeds:							
Salaries	611,396	611,396	93,862	517,534	15%	684,620	102,458
Fringe benefits	278,287	278,287	43,728	234,559	16%	311,389	47,996
Operating costs	1,240,891	1,240,891	133,559	1,107,332	11%	1,217,144	123,388
	2,130,574	2,130,574	271,149	1,859,425	13%	2,213,153	273,842
Total general government	9,626,100	9,722,002	1,438,304	8,283,698	15%	9,598,200	1,379,145
Central Services:							
Management Information Systems:							
Salaries	577,212	577,212	90,269	486,943	16%	572,010	91,240
Fringe benefits	202,809	202,809	30,924	171,885	15%	197,139	32,861

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED AUGUST 31, 2012 AND THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED AUGUST 31, 2011

	Original Budget	Current Budget	August 31, 2012	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	August 31, 2011
Operating costs	466,650	466,650	59,100	407,550	13%	297,609	87,115
Capital outlay	55,000	55,000	-	55,000	0%	8,651	-
	1,301,671	1,301,671	180,293	1,121,378	14%	1,075,409	211,216
Service Center:							
Salaries	573,538	573,538	88,733	484,805	15%	585,498	88,202
Fringe benefits	228,714	228,714	36,341	192,373	16%	229,052	36,411
Operating costs	589,800	595,300	(128,333)	723,633	-22%	214,783	219,554
Capital outlay	38,500	33,000	-	33,000	0%	23,790	-
	1,430,552	1,430,552	(3,259)	1,433,811	0%	1,053,123	344,167
Engineering:							
Salaries	304,429	304,429	46,248	258,181	15%	269,580	46,681
Fringe benefits	104,519	104,519	16,464	88,055	16%	91,637	16,559
Operating costs	34,340	34,340	4,186	30,154	12%	23,904	3,660
Capital outlay	-	-	-	-	#DIV/0!	-	-
	443,288	443,288	66,898	376,390	15%	385,121	66,900
Operation Services:							
Salaries	1,853,890	1,853,890	292,665	1,561,225	16%	1,956,694	300,797
Fringe benefits	806,901	806,901	130,339	676,562	16%	814,274	130,430
Operating costs	2,874,315	2,874,315	258,092	2,616,223	9%	3,192,016	288,753
Capital outlay	113,500	113,500	19,791	93,709	17%	32,055	-
	5,648,606	5,648,606	700,887	4,947,719	12%	5,995,039	719,980
Non-departmental:							
Salaries	-	10,221	10,220	1	100%	-	-
Fringe benefits	2,333,000	2,322,779	225,797	2,096,982	10%	2,016,202	432,737
Operating costs	1,363,567	1,393,276	952,898	440,378	68%	1,302,474	863,553
Capital outlay	-	-	-	-	#DIV/0!	9,465	-
	3,696,567	3,726,276	1,188,915	2,537,361	32%	3,328,141	1,296,290
Food Services:							
Salaries	-	-	-	-	#DIV/0!	304,496	46,796
Fringe benefits	-	-	-	-	#DIV/0!	154,317	24,015
Operating costs	-	-	-	-	#DIV/0!	76,259	(27,071)
	-	-	-	-	#DIV/0!	535,072	43,740
Total central services	12,520,684	12,550,393	2,133,734	10,416,659	17%	12,371,905	2,682,293
Public Safety:							
District Attorney:							
Salaries	-	-	-	-	#DIV/0!	117,625	758
Fringe benefits	-	-	-	-	#DIV/0!	62	96
Operating costs	83,000	83,000	17,710	65,290	21%	85,084	18,629
Capital outlay	-	-	-	-	#DIV/0!	-	-
	83,000	83,000	17,710	65,290	21%	202,771	19,483
Sheriff:							
Salaries	6,143,104	6,177,393	957,946	5,219,447	16%	6,377,372	928,746
Fringe benefits	2,280,612	2,296,243	356,249	1,939,994	16%	2,304,298	349,609
Operating costs	1,860,064	1,870,680	388,059	1,482,621	21%	2,174,419	306,067
Capital outlay	494,828	518,361	450	517,911	0%	523,268	-
	10,778,608	10,862,677	1,702,704	9,159,973	16%	11,379,357	1,584,422
Criminal Justice Partnership:							
Salaries	90,796	90,796	14,131	76,665	16%	92,519	14,451
Fringe benefits	35,701	35,701	4,278	31,423	12%	36,047	5,803
Operating costs	52,055	52,055	4,379	47,676	8%	104,725	6,561
Capital outlay	-	-	-	-	#DIV/0!	-	-
	178,552	178,552	22,788	155,764	13%	233,291	26,815
Detention Center:							
Salaries	3,533,121	3,533,121	529,829	3,003,292	15%	3,584,007	510,125
Fringe benefits	1,443,285	1,443,285	221,491	1,221,794	15%	1,440,533	218,761
Operating costs	1,429,043	1,429,043	238,370	1,190,673	17%	2,044,725	316,285
Capital outlay	38,519	38,519	-	38,519	0%	-	-
	6,443,968	6,443,968	989,690	5,454,278	15%	7,069,265	1,045,171
Emergency Medical:							
Salaries	3,901,903	3,901,903	599,552	3,302,351	15%	3,838,062	559,284
Fringe benefits	1,414,679	1,414,679	219,315	1,195,364	16%	1,308,379	196,570
Operating costs	1,049,890	1,049,890	227,529	822,361	22%	980,591	175,881
Capital outlay	377,150	377,150	138,286	238,864	37%	242,818	23,313
	6,743,622	6,743,622	1,184,682	5,558,940	18%	6,369,850	955,048
Emergency Management:							
Salaries	410,021	372,759	64,136	308,623	17%	375,429	57,531

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED AUGUST 31, 2012 AND THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED AUGUST 31, 2011

	Original Budget	Current Budget	August 31, 2012	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	August 31, 2011
Fringe benefits	141,760	124,932	22,746	102,186	18%	125,915	19,859
Operating costs	233,206	227,200	27,974	199,226	12%	250,594	20,321
Capital outlay	56,500	356,781	300,281	56,500	84%	18,996	-
	841,487	1,081,672	415,137	666,535	38%	770,934	97,711
Other Agencies:							
Fire districts	300,000	300,000	62,500	237,500	21%	244,250	62,000
Rescue Squads	262,200	262,200	9,000	253,200	3%	224,454	-
	562,200	562,200	71,500	490,700	13%	468,704	62,000
Public Inspections:							
Salaries	484,595	484,595	75,656	408,939	16%	544,473	86,921
Fringe benefits	184,529	184,529	29,379	155,150	16%	202,434	33,240
Operating costs	77,840	77,840	6,558	71,282	8%	59,893	4,637
Capital outlay	-	-	-	-	#DIV/0!	-	-
	746,964	746,964	111,593	635,371	15%	806,800	124,798
Coroner:							
Operating costs	80,000	80,000	12,875	67,125	16%	92,589	250
Central Communications:							
Salaries	1,283,163	1,283,163	201,721	1,081,442	16%	1,281,536	188,601
Fringe benefits	532,739	532,739	84,961	447,778	16%	508,672	79,568
Operating costs	296,000	296,000	31,703	264,297	11%	374,582	30,388
Capital outlay	135,000	135,000	-	135,000	0%	396,948	-
	2,246,902	2,246,902	318,385	1,928,517	14%	2,561,738	298,557
Animal Control:							
Salaries	397,121	397,121	60,043	337,078	15%	412,683	65,126
Fringe benefits	167,059	167,059	24,910	142,149	15%	171,209	28,584
Operating costs	187,475	192,775	34,918	157,857	18%	176,408	22,473
Capital outlay	-	-	-	-	#DIV/0!	-	-
	751,655	756,955	119,871	637,084	16%	760,300	116,183
Total public safety	29,456,958	29,786,512	4,966,935	24,819,577	17%	30,715,599	4,330,438
Transportation:							
Cape Fear Regional Jetport	97,000	97,000	24,250	72,750	25%	66,000	16,500
Odell Williamson Municipal Airport	27,500	27,500	6,875	20,625	25%	27,500	6,875
Cape Fear Transportation Authority	13,890	13,890	-	13,890	0%	9,492	9,492
Brunswick Transit System	-	235,060	-	235,060	0%	241,707	79,763
Total transportation	138,390	373,450	31,125	342,325	8%	344,699	112,630
Environmental Protection:							
Solid Waste:							
Salaries	327,467	327,467	49,619	277,848	15%	339,519	60,697
Fringe benefits	135,656	135,656	19,925	115,731	15%	122,855	21,312
Operating costs	12,508,250	12,508,250	1,937,722	10,570,528	15%	12,750,939	2,049,057
Capital outlay	305,000	305,000	-	305,000	0%	63,559	-
	13,276,373	13,276,373	2,007,266	11,269,107	15%	13,276,872	2,131,066
Other:							
Forestry services	215,541	215,541	20,578	194,963	10%	212,185	-
Soil Restoration	-	-	-	-	#DIV/0!	-	-
Artificial Reef Program	-	-	-	-	#DIV/0!	-	-
Brunswick County Beach Consortium	30,000	30,000	7,500	22,500	25%	30,000	7,500
Cape Fear River Corridor	-	-	-	-	#DIV/0!	-	-
Lockwood Folly River Aquatic Restoration	-	-	-	-	#DIV/0!	-	-
	245,541	245,541	28,078	217,463	11%	242,185	7,500
Total environmental protection	13,521,914	13,521,914	2,035,344	11,486,570	15%	13,519,057	2,138,566
Economic Development:							
Code Enforcement:							
Salaries	162,322	162,322	24,417	137,905	15%	137,587	25,041
Fringe benefits	67,599	67,599	10,755	56,844	16%	54,635	10,891
Operating costs	34,215	34,215	5,402	28,813	16%	17,177	1,837
Capital outlay	-	-	-	-	#DIV/0!	-	-
	264,136	264,136	40,574	223,562	15%	209,399	37,769
Planning:							
Salaries	636,260	636,260	95,444	540,816	15%	582,817	97,550
Fringe benefits	231,219	231,219	34,542	196,677	15%	220,898	36,714

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED AUGUST 31, 2012 AND THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED AUGUST 31, 2011**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>FY 13 % of Budget</u>	<u>June 30, 2012</u>	<u>August 31, 2011</u>
Operating costs	108,771	108,771	15,491	93,280	14%	81,362	8,156
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>976,250</u>	<u>976,250</u>	<u>145,477</u>	<u>830,773</u>	<u>15%</u>	<u>885,077</u>	<u>142,420</u>
Cooperative Extension:							
Salaries	230,750	226,170	15,928	210,242	7%	229,167	24,653
Fringe benefits	96,396	95,406	4,359	91,047	5%	74,639	449
Operating costs	97,946	123,783	16,028	107,755	13%	99,123	14,900
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>425,092</u>	<u>445,359</u>	<u>36,315</u>	<u>409,044</u>	<u>8%</u>	<u>402,929</u>	<u>40,002</u>
Soil and Water Conservation:							
Salaries	127,032	127,032	19,019	108,013	15%	129,966	19,019
Fringe benefits	51,740	51,740	8,198	43,542	16%	52,448	8,240
Operating costs	14,200	14,200	665	13,535	5%	10,507	798
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>192,972</u>	<u>192,972</u>	<u>27,882</u>	<u>165,090</u>	<u>14%</u>	<u>192,921</u>	<u>28,057</u>
Public Housing Section 8:							
Salaries	183,253	183,253	28,029	155,224	15%	182,829	29,709
Fringe benefits	71,725	71,725	11,385	60,340	16%	71,383	11,763
Operating costs	2,234,725	2,234,725	364,857	1,869,868	16%	2,260,883	387,622
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>2,489,703</u>	<u>2,489,703</u>	<u>404,271</u>	<u>2,085,432</u>	<u>16%</u>	<u>2,515,095</u>	<u>429,094</u>
Community Development:							
Operating costs	115,000	100,000	3,780	96,220	4%	3,457	-
Economic Development:							
Salaries	201,717	201,717	27,371	174,346	14%	188,496	31,242
Fringe benefits	66,465	66,465	8,268	58,197	12%	62,718	10,576
Operating costs	128,500	128,500	21,417	107,083	17%	135,500	21,417
	<u>396,682</u>	<u>396,682</u>	<u>57,056</u>	<u>339,626</u>	<u>14%</u>	<u>386,714</u>	<u>63,235</u>
Other Economic Development:							
Lockwood Folly & Shallotte Dredging	-	-	-	-	#DIV/0!	-	-
Inlet Committee-Save Our Sands	-	-	-	-	#DIV/0!	-	-
Lockwood Folly Marketplace	-	-	-	-	#DIV/0!	-	-
Committee of 100	-	-	-	-	#DIV/0!	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>	<u>-</u>	<u>-</u>
Total economic development	<u>4,859,835</u>	<u>4,865,102</u>	<u>715,355</u>	<u>4,149,747</u>	<u>15%</u>	<u>4,595,592</u>	<u>740,577</u>
Human Services:							
Health:							
Administration:							
Salaries	2,198,964	2,198,964	333,472	1,865,492	15%	2,256,841	360,846
Fringe benefits	859,216	859,216	128,789	730,427	15%	833,412	137,240
Operating costs	231,725	231,725	16,652	215,073	7%	203,567	3,218
Capital outlay	-	-	-	-	#DIV/0!	23,181	23,181
	<u>3,289,905</u>	<u>3,289,905</u>	<u>478,913</u>	<u>2,810,992</u>	<u>15%</u>	<u>3,317,001</u>	<u>524,485</u>
Communicable Diseases:							
Operating costs	254,808	254,808	51,158	203,650	20%	245,314	62,075
Adult Health Maintenance:							
Salaries	-	-	-	-	#DIV/0!	-	-
Fringe benefits	-	-	-	-	#DIV/0!	-	-
Operating costs	69,680	71,205	11,702	59,503	16%	80,699	6,652
	<u>69,680</u>	<u>71,205</u>	<u>11,702</u>	<u>59,503</u>	<u>16%</u>	<u>80,699</u>	<u>6,652</u>
Senior Health							
Salaries	176,022	176,022	26,775	149,247	15%	179,507	26,875
Fringe benefits	61,404	61,404	8,210	53,194	13%	53,201	8,278
Operating costs	232,005	232,005	26,657	205,348	11%	218,616	11,927
	<u>469,431</u>	<u>469,431</u>	<u>61,642</u>	<u>407,789</u>	<u>13%</u>	<u>451,324</u>	<u>47,080</u>
Maternal and Child Health:							
Salaries	360,596	360,596	54,664	305,932	15%	370,495	54,878
Fringe benefits	160,093	160,093	25,435	134,658	16%	165,872	25,555
Operating costs	644,002	642,997	72,301	570,696	11%	619,130	81,905
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>1,164,691</u>	<u>1,163,686</u>	<u>152,400</u>	<u>1,011,286</u>	<u>13%</u>	<u>1,155,497</u>	<u>162,338</u>
Environmental Health:							

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED AUGUST 31, 2012 AND THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED AUGUST 31, 2011**

	Original Budget	Current Budget	August 31, 2012	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	August 31, 2011
Salaries	793,542	793,542	115,645	677,897	15%	753,389	112,159
Fringe benefits	281,026	281,026	40,958	240,068	15%	264,446	40,487
Operating costs	154,575	193,204	34,019	159,185	18%	230,872	47,977
Capital outlay	19,000	19,000	-	19,000	0%	10,194	-
	<u>1,248,143</u>	<u>1,286,772</u>	<u>190,622</u>	<u>1,096,150</u>	<u>15%</u>	<u>1,258,901</u>	<u>200,623</u>
Total health	<u>6,496,658</u>	<u>6,535,807</u>	<u>946,437</u>	<u>5,589,370</u>	<u>14%</u>	<u>6,508,736</u>	<u>1,003,253</u>
Veterans' Services:							
Salaries	86,151	86,151	13,618	72,533	16%	89,779	16,067
Fringe benefits	34,352	34,352	5,498	28,854	16%	34,285	5,280
Operating costs	14,844	14,844	2,201	12,643	15%	9,926	746
Total veterans' services	<u>135,347</u>	<u>135,347</u>	<u>21,317</u>	<u>114,030</u>	<u>16%</u>	<u>133,990</u>	<u>22,093</u>
Social Services:							
Administration:							
Salaries	5,605,842	5,631,459	842,397	4,789,062	15%	5,166,551	801,154
Fringe benefits	2,298,024	2,314,852	346,507	1,968,345	15%	2,012,514	320,410
Operating costs	1,382,367	1,413,012	382,127	1,030,885	27%	1,745,061	154,545
Capital outlay	292,200	292,200	-	292,200	0%	-	-
	<u>9,578,433</u>	<u>9,651,523</u>	<u>1,571,031</u>	<u>8,080,492</u>	<u>16%</u>	<u>8,924,126</u>	<u>1,276,109</u>
Community Alternative Program:							
Salaries	-	-	-	-	#DIV/0!	232,274	37,110
Fringe benefits	-	-	-	-	#DIV/0!	124,542	21,711
Operating costs	-	-	-	-	#DIV/0!	32,449	3,795
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>	<u>389,265</u>	<u>62,616</u>
Title III-In Home Care:							
Salaries	235,822	235,822	24,765	211,057	11%	188,398	28,432
Fringe benefits	135,491	135,491	16,609	118,882	12%	112,617	18,853
Operating costs	101,100	101,100	761	100,339	1%	415	25
	<u>472,413</u>	<u>472,413</u>	<u>42,135</u>	<u>430,278</u>	<u>9%</u>	<u>301,430</u>	<u>47,310</u>
Other Operating Costs:							
Medical assistance	30,000	30,000	3,694	26,306	12%	13,723	541
Aid to the blind	5,700	5,700	-	5,700	0%	6,082	727
Adoption assistance	280,000	280,000	45,508	234,492	16%	264,592	45,594
Special assistance to aged	262,500	262,500	40,372	222,128	15%	239,238	36,155
Special assistance to disabled	262,500	262,500	47,759	214,741	18%	260,370	44,311
Foster care	375,000	375,000	28,670	346,330	8%	386,094	34,356
State foster home	125,000	125,000	52,204	72,796	42%	250,927	7,148
Special assistance	1,500	1,500	-	1,500	0%	-	-
Day care	3,571,441	3,571,441	369,912	3,201,529	10%	4,517,892	400,064
Special child adoption assistance	121,649	220,495	1,620	218,875	1%	37,852	2,211
	<u>5,035,290</u>	<u>5,134,136</u>	<u>589,739</u>	<u>4,544,397</u>	<u>11%</u>	<u>5,976,770</u>	<u>571,107</u>
Total social services	<u>15,086,136</u>	<u>15,258,072</u>	<u>2,202,905</u>	<u>13,055,167</u>	<u>14%</u>	<u>15,591,591</u>	<u>1,957,142</u>
Other Human Services:							
Coastalcare	692,000	692,000	112,544	579,456	16%	689,127	112,123
Other human services	2,009,200	2,130,319	438,421	1,691,898	21%	2,205,513	398,212
Other human services-capital outlay	-	137,273	-	137,273	0%	795,924	-
	<u>2,701,200</u>	<u>2,959,592</u>	<u>550,965</u>	<u>2,408,627</u>	<u>19%</u>	<u>3,690,564</u>	<u>510,335</u>
Total human services	<u>24,419,341</u>	<u>24,888,818</u>	<u>3,721,624</u>	<u>21,167,194</u>	<u>15%</u>	<u>25,924,881</u>	<u>3,492,823</u>
Education:							
Public schools - current	32,339,596	32,339,596	5,389,932	26,949,664	17%	31,293,219	5,215,536
Public schools - capital outlay	678,453	678,453	113,076	565,377	17%	656,501	-
Community college - current	3,657,105	3,657,105	609,518	3,047,587	17%	3,538,906	589,818
Community college - capital outlay	-	-	-	-	#DIV/0!	-	-
Total education	<u>36,675,154</u>	<u>36,675,154</u>	<u>6,112,526</u>	<u>30,562,628</u>	<u>17%</u>	<u>35,488,626</u>	<u>5,805,354</u>
Culture and Recreation:							
Parks and Recreation:							
Salaries	1,179,615	1,179,615	212,792	966,823	18%	1,159,301	209,569
Fringe benefits	397,132	397,132	68,321	328,811	17%	405,522	67,197
Operating costs	884,559	884,559	165,351	719,208	19%	829,427	106,495
Capital outlay	76,000	76,000	-	76,000	0%	31,080	-
	<u>2,537,306</u>	<u>2,537,306</u>	<u>446,464</u>	<u>2,090,842</u>	<u>18%</u>	<u>2,425,330</u>	<u>383,261</u>
Brunswick County Library:							

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED AUGUST 31, 2012 AND THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED AUGUST 31, 2011

	Original Budget	Current Budget	August 31, 2012	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	August 31, 2011
Salaries	632,257	632,257	100,809	531,448	16%	632,440	104,906
Fringe benefits	275,941	275,941	44,726	231,215	16%	259,499	44,930
Operating costs	289,700	289,700	16,813	272,887	6%	257,753	25,034
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>1,197,898</u>	<u>1,197,898</u>	<u>162,348</u>	<u>1,035,550</u>	<u>14%</u>	<u>1,149,692</u>	<u>174,870</u>
Other Culture and Recreation:							
Contributions	-	-	-	-	#DIV/0!	250,000	-
Total culture and recreation	<u>3,735,204</u>	<u>3,735,204</u>	<u>608,812</u>	<u>3,126,392</u>	<u>16%</u>	<u>3,825,022</u>	<u>558,131</u>
Debt Service:							
Principal retirement	9,910,000	9,910,000	-	9,910,000	0%	9,949,167	-
Interest and fees	4,265,190	4,265,190	251,084	4,014,106	6%	6,487,455	166,100
Total debt service	<u>14,175,190</u>	<u>14,175,190</u>	<u>251,084</u>	<u>13,924,106</u>	<u>2%</u>	<u>16,436,622</u>	<u>166,100</u>
Total expenditures	<u>149,128,770</u>	<u>150,293,739</u>	<u>22,014,843</u>	<u>128,278,896</u>	<u>14.6%</u>	<u>152,820,203</u>	<u>21,406,057</u>
Revenues over (under) expenditures	<u>647,738</u>	<u>221,348</u>	<u>(10,077,240)</u>	<u>(10,298,588)</u>		<u>2,340,273</u>	<u>(10,638,110)</u>
Other Financing Sources (Uses):							
Issuance of long-term debt	-	-	-	-	#DIV/0!	45,827,136	-
Premiums on bonds	-	-	-	-	#DIV/0!	4,789,688	-
Discounts on bonds	-	-	-	-	#DIV/0!	(196,863)	-
Payment to escrow agent for refunded debt	-	-	-	-	#DIV/0!	(48,226,667)	-
Sale of capital assets	-	-	-	-	#DIV/0!	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>	<u>2,193,294</u>	<u>-</u>
Transfers From Other Funds:							
Transfer from school capital project fund	-	-	-	-	#DIV/0!	-	-
Transfer from county capital project fund	513,300	513,300	-	(513,300)	0%	160,000	-
	<u>513,300</u>	<u>513,300</u>	<u>-</u>	<u>(513,300)</u>	<u>0%</u>	<u>160,000</u>	<u>-</u>
Transfers To Other Funds:							
Transfer to school capital reserve fund - net	-	-	-	-	#DIV/0!	-	-
Transfer to leasing fund - net	-	-	-	-	#DIV/0!	-	-
Transfer to school capital project fund	(2,009,158)	(2,009,158)	-	2,009,158	0%	(2,246,316)	-
Transfer to grant project funds	-	(15,000)	-	15,000	0%	(36,586)	-
Transfer to register of deeds technology fund	-	-	-	-	#DIV/0!	-	(14,288)
Transfer to 911 fund	-	-	-	-	#DIV/0!	-	-
Transfer to county capital reserve fund	-	-	-	-	#DIV/0!	-	-
Transfer to county capital project funds	-	-	-	-	#DIV/0!	(334,960)	-
Transfer to workers' compensation fund	-	-	-	-	#DIV/0!	-	-
	<u>(2,009,158)</u>	<u>(2,024,158)</u>	<u>-</u>	<u>2,024,158</u>	<u>0%</u>	<u>(2,617,862)</u>	<u>(14,288)</u>
Budgetary Financing Sources (Uses):							
Contingency	(400,000)	(388,000)	-	388,000	0%	-	-
Appropriated fund balance	1,248,120	1,677,510	-	(1,677,510)	0%	-	-
	<u>848,120</u>	<u>1,289,510</u>	<u>-</u>	<u>(1,289,510)</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(647,738)</u>	<u>(221,348)</u>	<u>-</u>	<u>221,348</u>	<u>0%</u>	<u>(264,568)</u>	<u>(14,288)</u>
Revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>(10,077,240)</u>	<u>\$ (10,077,240)</u>		<u>2,075,705</u>	<u>(10,652,398)</u>
Fund balance, beginning of year			<u>59,426,060</u>			<u>57,350,355</u>	<u>57,135,789</u>
Fund balance, end of year to date			<u>\$ 49,348,820</u>			<u>\$ 59,426,060</u>	<u>\$ 46,483,391</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
 ACTUAL - COUNTY CAPITAL PROJECTS FUND
 FROM INCEPTION AND FOR THE PERIOD ENDED AUGUST 31, 2012

		Actual		
	Project Budget	Prior Years	Current Year To Date	Total to Date
Revenues:				
Restricted intergovernmental	\$ 15,337,361	\$ 12,334,355	\$ (110,213)	\$ 12,224,142
Investment earnings	104,422	127,171	6,492	133,663
Performance bonds	4,368,251	4,368,251	-	4,368,251
Other	259,716	204,563	-	204,563
Total revenues	<u>20,069,750</u>	<u>17,034,340</u>	<u>(103,721)</u>	<u>16,930,619</u>
Expenditures:				
Capital Improvements:				
Public Safety:				
911 Center expansion	<u>2,100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Environmental protection:				
C&D Landfill expansion	<u>2,658,713</u>	<u>2,542,945</u>	<u>-</u>	<u>2,542,945</u>
Economic Development:				
Highway 211 Land	3,469,422	3,469,422	-	3,469,422
Avalon	3,922,845	286,153	1,000	287,153
Goose Marsh	170,821	154,530	-	154,530
Springlake at Maritime Shores	<u>274,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>7,837,673</u>	<u>3,910,105</u>	<u>1,000</u>	<u>3,911,105</u>
Cultural and recreation:				
Ocean Isle Beach Park	3,145,850	3,145,750	1	3,145,751
Cedar Grove Park	5,779,761	5,779,761	-	5,779,761
Leland Library	693,452	693,451	-	693,451
Town Creek Park Improvements	756,704	37,350	-	37,350
Waccamaw Park Improvements	20,000	-	-	-
Brunswick River Boat Ramp	<u>10,300</u>	<u>6,839</u>	<u>(1)</u>	<u>6,838</u>
	<u>10,406,067</u>	<u>9,663,151</u>	<u>-</u>	<u>9,663,151</u>
Transportation:				
Airport Improvements	<u>15,056,758</u>	<u>13,861,139</u>	<u>156,083</u>	<u>14,017,222</u>
Total expenditures	<u>38,059,211</u>	<u>29,977,340</u>	<u>157,083</u>	<u>30,134,423</u>
Revenues over (under) expenditures	<u>(17,989,461)</u>	<u>(12,943,000)</u>	<u>(260,804)</u>	<u>(13,203,804)</u>
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Appropriated fund balance	8,620,593	-	-	-
Contingency for future capital projects	(6,902,894)	-	-	-
Transfer from general fund	15,945,604	15,945,604	-	15,945,604
Transfer to general fund	(1,901,439)	(1,388,139)	-	(1,388,139)
Debt financing issued	2,242,865	2,242,864	-	2,242,864
Premium on bonds issued	<u>42,102</u>	<u>42,102</u>	<u>-</u>	<u>42,102</u>
Total other financing sources (uses)	<u>18,046,831</u>	<u>16,842,431</u>	<u>-</u>	<u>16,842,431</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ 57,370</u>	<u>\$ 3,899,431</u>	<u>(260,804)</u>	<u>\$ 3,638,627</u>
Fund balance, beginning of year			<u>12,481,519</u>	
Fund balance, end of year to date			<u>\$ 12,220,715</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES

BUDGET TO ACTUAL - EDUCATION CAPITAL PROJECTS FUND
FROM INCEPTION AND FOR THE PERIOD ENDED AUGUST 31, 2012

	Project Budget	Prior Years	Actual Current Year To Date	Total to Date
Revenues:				
NC Education Lottery	\$ 4,772,520	\$ 3,221,937	\$ -	\$ 3,221,937
Investment earnings	1,199,342	1,286,052	6,697	1,292,749
Other	-	-	-	-
Total revenues	<u>5,971,862</u>	<u>4,507,989</u>	<u>6,697</u>	<u>4,514,686</u>
Expenditures:				
Brunswick County Schools capital projects	36,044,571	22,195,367	1	22,195,368
Brunswick Community College	31,665,911	30,040,855	63,455	30,104,310
Total expenditures	<u>67,710,482</u>	<u>52,236,222</u>	<u>63,456</u>	<u>52,299,678</u>
Revenues over (under) expenditures	(61,738,620)	(47,728,233)	(56,759)	(47,784,992)
Other Financing Sources (Uses):				
Transfer from general fund	24,719,638	22,830,574	-	22,830,574
Appropriated fund balance	6,542,506	-	-	-
Premium on bonds issued	476,476	476,476	-	476,476
Debt financing issued	30,000,000	30,000,000	-	30,000,000
Total other financing sources (uses)	<u>61,738,620</u>	<u>53,307,050</u>	<u>-</u>	<u>53,307,050</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 5,578,817</u>	(56,759)	<u>\$ 5,522,058</u>
Fund balance, beginning of year			12,131,232	
Fund balance, end of year to date			<u>\$ 12,074,473</u>	

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS

August 31, 2012

	Special Revenue Funds				
	Occupancy Tax Fund	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:					
Cash, cash equivalents and investments	\$ 350,509	\$ 361,867	\$ (698,627)	\$ 690,551	\$ 704,300
Cash, cash equivalents and investments - restricted	-	-	-	-	-
Interest receivable	-	287	-	385	672
Receivables - net	-	-	-	-	-
Due from other governmental agencies	-	-	1	-	1
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 350,509</u>	<u>\$ 362,154</u>	<u>\$ (698,626)</u>	<u>\$ 690,936</u>	<u>\$ 704,973</u>
Liabilities and Fund Balance:					
Liabilities:					
Accounts payable and accrued liabilities	\$ -	\$ 2	\$ 1,365	\$ (16)	\$ 1,351
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>2</u>	<u>1,365</u>	<u>(16)</u>	<u>1,351</u>
Fund Balance:					
Reserved for:					
State statute	-	287	1	385	673
Restricted-other		361,865		690,567	1,052,432
Assigned					-
Unassigned	350,509	-	(699,992)	-	(349,483)
Total fund balance	<u>350,509</u>	<u>362,152</u>	<u>(699,991)</u>	<u>690,952</u>	<u>703,622</u>
Total liabilities and fund balance	<u>\$ 350,509</u>	<u>\$ 362,154</u>	<u>\$ (698,626)</u>	<u>\$ 690,936</u>	<u>\$ 704,973</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED AUGUST 31, 2012

	Special Revenue Funds				
	Occupancy Tax Fund	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:					
Other taxes and licenses	\$ 353,608	\$ -	\$ -	\$ -	353,608
Restricted intergovernmental	-	53,808	(615,215)	-	(561,407)
Permits and fees	-	-	-	23,680	23,680
Investment earnings	-	(139)	-	390	251
Other	-	-	-	-	-
Total revenues	<u>353,608</u>	<u>53,669</u>	<u>(615,215)</u>	<u>24,070</u>	<u>(183,868)</u>
Expenditures:					
General government	-	-	-	19,711	19,711
Public safety	-	40,342	-	-	40,342
Economic and physical development	3,099	-	115,010	-	118,109
Cultural and recreation	-	-	-	-	-
Total expenditures	<u>3,099</u>	<u>40,342</u>	<u>115,010</u>	<u>19,711</u>	<u>178,162</u>
Revenues over (under) expenditures	350,509	13,327	(730,225)	4,359	(362,030)
Other Financing Sources (Uses):					
Transfers In:					
Transfers from general fund	-	-	-	-	-
Transfers Out:					
Transfer to general fund	-	-	1	-	1
Transfer to school capital project funds	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
Revenues and other financing sources over (under) expenditures and other financing uses	350,509	13,327	(730,224)	4,359	(362,029)
Fund balance, beginning of year	<u>-</u>	<u>348,825</u>	<u>30,233</u>	<u>686,593</u>	<u>1,065,651</u>
Fund balance, end of year to date	<u>\$ 350,509</u>	<u>\$ 362,152</u>	<u>\$ (699,991)</u>	<u>\$ 690,952</u>	<u>\$ 703,622</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES -

BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE

BRUNSWICK COUNTY OCCUPANCY TAX FUND

FOR THE PERIOD ENDED AUGUST 31, 2012 AND THE YEAR ENDED JUNE 30, 2012

	<u>Budget</u>	<u>August 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>
Revenues:				
Occupancy taxes	\$ 1,109,374	\$ 353,608	\$ (755,766)	\$ 1,147,265
Expenditures				
Economic and physical development	<u>1,109,374</u>	<u>3,099</u>	<u>1,106,275</u>	<u>1,147,266</u>
Revenues over (under) expenditures	<u>-</u>	<u>350,509</u>	<u>350,509</u>	<u>(1)</u>
Other Financing Sources (Uses):				
Transfers In (Out):				
Transfer from general fund	-	-	-	-
Transfer to general fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>350,509</u>	<u>\$ 350,509</u>	<u>(1)</u>
Fund balance, beginning of year		<u>-</u>		<u>1</u>
Fund balance, end of year to date		<u>\$ 350,509</u>		<u>\$ -</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE - EMERGENCY TELEPHONE SYSTEM FUND
 FOR THE PERIOD ENDED AUGUST 31, 2012 AND THE YEAR ENDED JUNE 30, 2012**

	<u>Budget</u>	<u>August 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>
Revenues:				
Restricted intergovernmental	\$ 607,350	\$ 53,808	\$ (553,542)	\$ 607,350
Investment earnings	<u>-</u>	<u>(139)</u>	<u>(139)</u>	<u>1,931</u>
Total revenues	<u>607,350</u>	<u>53,669</u>	<u>(553,681)</u>	<u>609,281</u>
Expenditures:				
Public safety	<u>607,350</u>	<u>40,342</u>	<u>567,008</u>	<u>1,036,560</u>
Revenues over (under) expenditures	-	13,327	13,327	(427,279)
Other Financing Sources (Uses):				
Transfers from general fund	-	-	-	-
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	13,327	<u>\$ 13,327</u>	(427,279)
Fund balance, beginning of year		<u>348,825</u>		<u>776,105</u>
Fund balance, end of year to date		<u>\$ 362,152</u>		<u>\$ 348,825</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
 ACTUAL - GRANT PROJECT FUND
 FROM INCEPTION AND FOR THE PERIOD ENDED AUGUST 31, 2012

		Actual		
	Project Authorization	Prior Years	Current Year To Date	Total to Date
Revenues:				
Restricted intergovernmental	\$ 4,450,610	\$ 3,577,800	\$ (615,215)	\$ 2,962,585
Other revenue	1,615	1,615	-	1,615
Investment earnings	-	72	-	72
Total revenues	<u>4,452,225</u>	<u>3,579,487</u>	<u>(615,215)</u>	<u>2,964,272</u>
Expenditures:				
CHAF	788,724	788,724	-	788,724
Emergency Services - Public Safety	1,889,817	1,637,399	7,300	1,644,699
General Economic and Physical Development	127,138	47,138	-	47,138
Sheriff's Department grants	657,071	426,025	18,601	444,626
Environmental protection	14,408	14,408	-	14,408
CDBG - Scattered Site 2009	400,000	400,000	-	400,000
Urgent Repair - 2010	91,600	89,160	-	89,160
Culture and recreation	95,000	61,335	20,399	81,734
USDA Housing Preservation (HPG)	135,000	135,000	-	135,000
Urgent Repair - 2011	90,000	40,238	12,895	53,133
Single Family Rehabilitation - 2011	160,000	46,720	55,815	102,535
Urgent Repair - 2012	90,000	-	-	-
CDBG - Water Hookup Grant	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>4,613,758</u>	<u>3,686,147</u>	<u>115,010</u>	<u>3,801,157</u>
Revenues over (under) expenditures	(161,533)	(106,660)	(730,225)	(836,885)
Other Financing Sources (Uses):				
Transfers In (Out):				
Transfers from general fund	161,533	146,533	1	146,534
Appropriated fund balance	-	-	-	-
Total other financing sources (uses)	<u>161,533</u>	<u>146,533</u>	<u>1</u>	<u>146,534</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 39,873</u>	<u>(730,224)</u>	<u>\$ (690,351)</u>
Fund balance, beginning of year			<u>30,233</u>	
Fund balance, end of year to date			<u>\$ (699,991)</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE -
 REGISTER OF DEEDS TECHNOLOGY ENHANCEMENT FUND
 FOR THE PERIOD ENDED AUGUST 31, 2012 AND THE YEAR ENDED JUNE 30, 2012

	<u>Budget</u>	<u>August 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>
Revenues:				
Investment earnings	\$ 1,200	\$ 390	\$ (810)	\$ 2,218
Other permits and fees	102,000	23,680	(78,320)	100,187
Total revenues	<u>103,200</u>	<u>24,070</u>	<u>(79,130)</u>	<u>102,405</u>
Expenditures:				
General government	<u>152,243</u>	<u>19,711</u>	<u>132,532</u>	<u>78,465</u>
Revenues over (under) expenditures	(49,043)	4,359	53,402	23,940
Other Financing Sources (Uses):				
Transfers In (Out):				
Transfer from general fund	-	-	-	-
Appropriated Fund Balance	<u>49,043</u>	<u>-</u>	<u>(49,043)</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	4,359	<u>\$ 4,359</u>	23,940
Fund balance, beginning of year		<u>686,593</u>		<u>662,653</u>
Fund balance, end of year to date		<u>\$ 690,952</u>		<u>\$ 686,593</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)

August 31, 2012

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	\$ 24,713,907	4,622,964	\$ 29,336,871
Restricted cash	1,373,135	406,092	1,779,227
Interest receivable	12,899	2,947	15,846
Receivables and special assessments, net	2,322,659	88,452	2,411,111
Due from other governmental agencies	357,375	183,581	540,956
Due from other funds	-	-	-
Inventories	1,340,165	-	1,340,165
Total current assets	<u>30,120,140</u>	<u>5,304,036</u>	<u>35,424,176</u>
Current Liabilities:			
Accounts payable and other liabilities	245,992	-	245,992
Customer deposits	1,473,590	-	1,473,590
Current portion of debt	780,108	-	780,108
Due to other funds	-	-	-
Total current liabilities	<u>2,499,690</u>	<u>-</u>	<u>2,499,690</u>
Expendable net assets	27,620,450	5,304,036	32,924,486
Noncurrent Items:			
Non-depreciable capital assets	12,135,747	-	12,135,747
Depreciable capital assets, net	118,366,290	-	118,366,290
Compensated absences	(301,509)	-	(301,509)
Other post-employment benefits	(1,926,820)	-	(1,926,820)
Deferred revenue	(297,860)	(13,452)	(311,312)
Non-current portion of debt	(18,223,634)	-	(18,223,634)
Total net assets	<u>\$ 137,372,664</u>	<u>\$ 5,290,584</u>	<u>\$ 142,663,248</u>

OPERATING FUND (NON-GAAP)

FOR THE PERIOD ENDED AUGUST 31, 2012 AND THE YEAR ENDED JUNE 30, 2012

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED AUGUST 31, 2011

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>FY 12 % of Budget</u>	<u>June 30, 2012</u>	<u>August 31, 2011</u>
Revenues:							
User charges	\$ 19,253,598	\$ 19,253,598	\$ 4,179,335	\$ (15,074,263)	22%	\$ 19,245,328	\$ 4,366,493
ARRA Interest Subsidy	298,109	298,109	-	(298,109)	0%	303,325	-
Restricted intergovernmental revenue	-	-	-	-	#DIV/0!	-	-
Investment earnings	40,000	40,000	14,885	(25,115)	37%	74,185	15,392
Other	392,014	392,014	31,025	(360,989)	8%	451,650	31,651
Total revenues	<u>19,983,721</u>	<u>19,983,721</u>	<u>4,225,245</u>	<u>(15,758,476)</u>	<u>21%</u>	<u>20,074,488</u>	<u>4,413,536</u>
Expenditures:							
Salaries	3,811,220	3,811,220	578,315	3,232,905	15%	3,753,990	585,429
Fringe benefits	1,587,754	1,587,754	225,550	1,362,204	14%	1,543,793	259,487
Operating expenditures	6,606,554	6,653,554	1,073,960	5,579,594	16%	6,289,454	982,262
Repairs and maintenance	1,110,700	1,110,700	60,989	1,049,711	5%	840,610	112,952
Capital outlay	2,674,500	3,007,908	740,567	2,267,341	25%	1,980,380	40,242
Debt Service:							
Principal	755,376	755,376	18,052	737,324	2%	715,528	17,268
Interest	863,172	863,172	72,873	790,299	8%	882,907	12,926
Total expenditures	<u>17,409,276</u>	<u>17,789,684</u>	<u>2,770,306</u>	<u>15,019,378</u>	<u>16%</u>	<u>16,006,662</u>	<u>2,010,566</u>
Revenues over (under) expenditures	2,574,445	2,194,037	1,454,939	(739,098)		4,067,826	2,402,970
Other Financing Sources (Uses):							
Long-term debt issued	-	-	-	-	#DIV/0!	3,790,000	-
Premium on debt issued	-	-	-	-	-	533,590	-
USDA payoff of bond principal	-	-	-	-	-	(4,285,000)	-
Transfer to water capital project fund	(3,698,480)	(3,698,480)	-	3,698,480	0%	(2,668,183)	-
Transfer from water capital project fund	-	-	-	-	#DIV/0!	254,000	-
Contingency	-	-	-	-	#DIV/0!	-	-
Appropriated net assets	1,124,035	1,504,443	-	(1,504,443)	0%	-	-
Total other financing sources (uses)	<u>(2,574,445)</u>	<u>(2,194,037)</u>	<u>-</u>	<u>2,194,037</u>	<u>0%</u>	<u>(2,375,593)</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,454,939</u>	<u>\$ 1,454,939</u>		<u>\$ 1,692,233</u>	<u>\$ 2,402,970</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL -
WATER CAPITAL PROJECT FUNDS (NON-GAAP)
FROM INCEPTION AND FOR THE PERIOD ENDED AUGUST 31, 2012**

		Actual		
	Project Budget	Prior Year	Current Year To Date	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ -	\$ -	\$ -	\$ -
Investment earnings	862	43,019	2,862	45,881
Assessments	-	26,043	-	26,043
Penalties and interest on assessments	-	7,510	-	7,510
Total revenues	<u>862</u>	<u>76,572</u>	<u>2,862</u>	<u>79,434</u>
Expenditures:				
Utility operations center	5,438,210	5,437,603	-	5,437,603
Northwest water plant expansion	11,146,392	10,693,224	20,159	10,713,383
Ocean Forest, Sea Castle line extension	406,160	385,450	150	385,600
2010 Recovery Zone (Randolphville, Zion, Shingletree line extension)	1,027,204	1,027,204	-	1,027,204
Roger Bacon, Calabash line extensions	694,514	694,515	-	694,515
Brunswick Community College water main	508,555	433,791	975	434,766
Ash, Little River, Etheridge Rd. water extension	1,211,189	1,211,189	-	1,211,189
Mulligan's, Cox Landing, Smith, Old Ferry, Stanley	129,404	117,323	-	117,323
Stanley Road 2nd Interconnect	19,300	3,625	150	3,775
Oak Island Second Feed Line	80,000	64,600	-	64,600
Old Shallotte Rd. water extension	596,295	63,044	2,594	65,638
Sunny Point line extension	38,500	-	15,750	15,750
Total expenditures	<u>21,295,723</u>	<u>20,131,568</u>	<u>39,778</u>	<u>20,171,346</u>
Revenues over (under) expenditures	(21,294,861)	(20,054,996)	(36,916)	(20,091,912)
Other Financing Sources (Uses):				
Long term debt issued	12,172,734	12,172,734	-	12,172,734
Contingency for future projects	(7,782,133)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Transfers from water fund	15,374,763	11,676,284	-	11,676,284
Transfers to water fund	(254,000)	-	-	-
Total other financing sources (uses)	<u>21,294,861</u>	<u>23,849,018</u>	<u>-</u>	<u>23,849,018</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 3,794,022</u>	<u>\$ (36,916)</u>	<u>\$ 3,757,106</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)

August 31, 2012

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 191,452	4,089,722	\$ 4,281,174
Restricted cash	3,254,099	16,116,378	19,370,477
Interest receivable	475	3,611	4,086
Special assessments receivable	2,286,719	175,807	2,462,526
Receivables, net	1,349,948	-	1,349,948
Due from other governmental agencies	104,082	368,534	472,616
Inventories	263,913	-	263,913
Total current assets	<u>7,450,688</u>	<u>20,754,052</u>	<u>28,204,740</u>
Current Liabilities:			
Accounts payable and other liabilities	54,297	-	54,297
Current portion of debt	7,872,421	-	7,872,421
Due to other funds	-	-	-
Total current liabilities	<u>7,926,718</u>	<u>-</u>	<u>7,926,718</u>
Expendable net assets	(476,030)	20,754,052	20,278,022
Noncurrent Items:			
Non-depreciable capital assets	26,482,352	-	26,482,352
Depreciable capital assets, net	186,826,397	-	186,826,397
Deferred revenues	(4,341,546)	(175,807)	(4,517,353)
Compensated absences	(111,599)	-	(111,599)
Other post-employment benefits	(810,846)	-	(810,846)
Non-current portion of debt	(130,008,706)	-	(130,008,706)
Total net assets	<u>\$ 77,560,022</u>	<u>\$ 20,578,245</u>	<u>\$ 98,138,267</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND

ACTUAL - WASTEWATER FUND (NON-GAAP)

FOR THE PERIOD ENDED AUGUST 31, 2012 AND THE YEAR ENDED JUNE 30, 2012

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED AUGUST 31, 2011

	<u>Original Budget</u>	<u>Current Budget</u>	<u>August 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>FY 12 % of Budget</u>	<u>June 30, 2012</u>	<u>August 31, 2011</u>
Revenues:							
User charges	\$ 16,827,083	\$ 16,827,083	\$ 2,059,891	\$ (14,767,192)	12%	\$ 16,176,278	1,846,703
ARRA interest subsidy	418,927	418,927	-	(418,927)	0%	298,206	-
Special assessments	2,814,243	2,814,243	29,725	(2,784,518)	1%	402,215	99,289
Investment earnings	3,000	3,000	(428)	(3,428)	-14%	-	1,124
Restricted intergovernmental revenues	-	-	-	-	#DIV/0!	6,135	-
Other	22,920	22,920	1,910	(21,010)	8%	71,096	1,910
Total revenues	<u>20,086,173</u>	<u>20,086,173</u>	<u>2,091,098</u>	<u>(17,995,075)</u>	<u>10%</u>	<u>16,953,930</u>	<u>1,949,026</u>
Expenditures:							
Salaries	1,777,766	1,777,766	268,811	1,508,955	15%	1,713,980	265,510
Fringe benefits	752,561	752,561	108,595	643,966	14%	707,905	114,796
Operating expenditures	2,452,219	2,417,369	367,182	2,050,187	15%	2,601,314	292,031
Repairs and maintenance	767,000	767,000	92,545	674,455	12%	703,999	74,851
Capital outlay	893,825	893,825	32,056	861,769	4%	616,719	110,925
Debt Service:							
Principal	8,146,237	8,146,237	42,122	8,104,115	1%	5,856,022	40,292
Interest	5,374,365	5,374,365	28,330	5,346,035	1%	7,718,746	30,160
Total expenditures	<u>20,163,973</u>	<u>20,129,123</u>	<u>939,641</u>	<u>19,189,482</u>	<u>5%</u>	<u>19,918,685</u>	<u>928,565</u>
Revenues over (under) expenditures	(77,800)	(42,950)	1,151,457	1,194,407		(2,964,755)	1,020,461
Other Financing Sources (Uses):							
Issuance of long-term debt	-	-	-	-	#DIV/0!	23,145,000	-
Premiums on bonds issued	-	-	-	-	#DIV/0!	3,813,041	-
Payments to escrow agent	-	-	-	-	#DIV/0!	(24,185,000)	-
Transfer to wastewater capital project fund	-	-	-	-	#DIV/0!	(2,567,408)	-
Transfer from wastewater capital project fund	77,800	42,950	-	(42,950)	0%	161,640	-
Contingency	-	-	-	-	#DIV/0!	-	-
Appropriated net assets	-	-	-	-	#DIV/0!	-	-
Total other financing sources (uses)	<u>77,800</u>	<u>42,950</u>	<u>-</u>	<u>(42,950)</u>		<u>367,273</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ -	\$ 1,151,457	\$ 1,151,457		\$ (2,597,482)	\$ 1,020,461

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
WASTEWATER CAPITAL PROJECT FUNDS (NON-GAAP)
FROM INCEPTION AND FOR THE PERIOD ENDED AUGUST 31, 2012**

	<u>Project Budget</u>	<u>Actual</u>		
		<u>Prior Years</u>	<u>Current Year To Date</u>	<u>Total to Date</u>
Revenues:				
Restricted intergovernmental revenue	\$ 2,372,934	\$ 2,372,934	\$ -	\$ 2,372,934
Capital contributions	12,488,604	12,488,604	-	12,488,604
Assessments	22,539	392,866	-	392,866
Miscellaneous	1,129,958	1,129,958	-	1,129,958
ARRA grant	2,000,000	2,000,000	(769,528)	1,230,472
ARRA Interest Subsidies	751,773	701,206	-	701,206
Investment earnings	2,134,219	2,182,289	3,728	2,186,017
Total revenues	<u>20,900,027</u>	<u>21,267,857</u>	<u>(765,800)</u>	<u>20,502,057</u>
Expenditures:				
West Brunswick Regional Water Reclamation Ph 1	60,454,329	60,454,329	-	60,454,329
West Brunswick Regional Water Reclamation Ph 2	53,994,574	53,994,573	-	53,994,573
Sunset Beach Wastewater Collection System	24,828,580	21,917,418	(167,527)	21,749,891
Calabash Collection System	4,572,198	4,572,198	-	4,572,198
Regional Pump Station	116,237	116,237	-	116,237
Northeast Brunswick WWTP Expansion	10,347,850	1,501,531	729,653	2,231,184
Sea Aire Canal	453,136	453,136	-	453,136
Hwy 74/76 Industrial Park Line	873,352	873,352	-	873,352
Carolina Shores WWTP Upgrade	3,300,000	365,620	1,745	367,365
Boiling Springs Lake Plant & Transmission	694,306	270,497	27,705	298,202
Boiling Springs Lake SAD	422,495	208,897	21,025	229,922
Ocean Ridge Pump Station/Angel Trace Force Main	375,000	147,917	-	147,917
Bricklanding SAD	805,066	804,719	-	804,719
Total expenditures	<u>161,237,123</u>	<u>145,680,424</u>	<u>612,601</u>	<u>146,293,025</u>
Revenues over (under) expenditures	(140,337,096)	(124,412,567)	(1,378,401)	(125,790,968)
Other Financing Sources (Uses):				
Long term debt issued	133,238,684	133,238,684	-	133,238,684
Bond premium	2,634,429	2,634,429	-	2,634,429
ARRA debt proceeds	2,000,000	2,000,000	-	2,000,000
Gain on sale of real property	131,600	131,600	-	131,600
Fund balance appropriated	4,180,596	-	-	-
Contingency	(5,989,475)	-	-	-
Transfers from wastewater fund	4,386,953	4,040,916	-	4,040,916
Transfer to wastewater fund	(245,691)	(202,741)	-	(202,741)
Total other financing sources (uses)	<u>140,337,096</u>	<u>141,842,888</u>	<u>-</u>	<u>141,842,888</u>
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 17,430,321	\$ (1,378,401)	\$ 16,051,920

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND
 ACTUAL AND CHANGES IN FUND BALANCE - WORKERS' COMPENSATION INTERNAL SERVICE FUND
 FOR THE PERIOD ENDED AUGUST 31, 2012 AND THE YEAR ENDED JUNE 30, 2012

	<u>Budget</u>	<u>August 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>
Revenues:				
Charges for services	\$ 1,041,998	\$ -	\$ (1,041,998)	\$ 1,041,998
Investment earnings	-	1,292	1,292	5,756
Total revenues	<u>1,041,998</u>	<u>1,292</u>	<u>(1,040,706)</u>	<u>1,047,754</u>
Expenditures:				
Premiums	<u>1,041,998</u>	<u>135,539</u>	<u>906,459</u>	<u>568,590</u>
Revenues over (under) expenditures	-	(134,247)	(134,247)	479,164
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>(134,247)</u>	<u>\$ (134,247)</u>	<u>479,164</u>
Fund balance, beginning of year		<u>1,745,583</u>		<u>1,266,418</u>
Fund balance, end of year to date		<u>\$ 1,611,336</u>		<u>\$ 1,745,583</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND
 ACTUAL AND CHANGES IN FUND BALANCE - HEALTH INTERNAL SERVICE FUND (NON-GAAP)
 FOR THE PERIOD ENDED AUGUST 31, 2012 AND THE YEAR ENDED JUNE 30, 2012**

	<u>Budget</u>	<u>August 31, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>
Revenues:				
Charges for services-health premiums	\$ 10,640,700	\$ 1,668,300	\$ (8,972,400)	\$ 10,300,315
Charges for services-wellness	-	6,345	6,345	23,745
Restricted intergovernmental revenue	-	-	-	-
Investment earnings	1,300	1,835	535	3,869
Total revenues	<u>10,642,000</u>	<u>1,676,480</u>	<u>(8,965,520)</u>	<u>10,327,929</u>
Expenditures:				
Administrative expenditures	910,000	146,266	763,734	832,258
Claims paid employees and dependents	<u>9,732,000</u>	<u>785,755</u>	<u>8,946,245</u>	<u>8,573,882</u>
Total expenditures	<u>10,642,000</u>	<u>932,021</u>	<u>9,709,979</u>	<u>9,406,140</u>
Revenues over (under) expenditures	-	744,459	(19,275)	921,789
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	744,459	<u>\$ (19,275)</u>	921,789
Fund balance, beginning of year		<u>1,035,897</u>		<u>114,108</u>
Fund balance, end of year to date		<u>\$ 1,780,356</u>		<u>\$ 1,035,897</u>

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF AUGUST 31, 2012

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 4,350			0.00%
BB&T			41,820,482			0.00%
Finistar			5,439,547			0.20%
Total Checking & Petty Cash				\$ 47,264,379	36%	
Money Markets / Savings						
BB&T Money Rate Savings			20,766,272			0.15%
First Bank Preferred Savings			10,340,800			0.25%
Total Money Markets / Savings				\$ 31,107,073	24%	
Certificates of Deposit						
BB&T	10/3/11	10/3/13	10,040,263			0.60%
BB&T	3/20/12	3/20/14	10,000,000			0.44%
Total Certificates of Deposit				\$ 20,040,263	15%	
NC Capital Management Trust - Cash Portfolio				\$ 8,703,686	7%	0.09%
NC Capital Management Trust - Term Portfolio				\$ 3,238,826	2%	0.24%
Total Unrestricted Cash and Investments				\$ 110,354,227		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Cash Portfolio			\$ 18,959,900		14%	0.09%
PNC Bank Money Market			1,647,836		1%	0.10%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
Total Restricted Cash and Investments				\$ 20,822,303		
Grand Total All Cash and Investments				\$ 131,176,529	100%	0.16%

Cash Balances:

General Fund	\$ 48,367,001
County Capital Reserve Fund	7,457,345
School Capital Projects Fund	10,485,006
Water Fund	24,735,558
Water Capital Reserve Fund	4,150,983
Wastewater Fund	209,159
Wastewater Capital Reserve Fund	6,431,618

County of Brunswick
Ad Valorem and Motor Vehicle Tax Revenues

PRIOR YEARS AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	391,871	459,545	553,243	520,653	469,070		457,840	-2%	
Aug	294,528	253,418	358,446	487,765	466,417		399,622	-14%	
Sept	198,457	242,582	304,094	233,047	275,046			-100%	
Oct	199,800	194,287	273,825	340,246	262,323			-100%	
Nov	142,387	101,111	234,593	261,246	220,800			-100%	
Dec	125,532	183,191	255,803	276,256	268,080			-100%	
Jan	96,145	125,867	269,411	272,557	176,623			-100%	
Feb	236,630	147,396	289,685	225,344	288,303			-100%	
Mar	137,600	126,869	243,709	335,610	229,522			-100%	
Apr	96,777	103,019	121,891	160,121	217,975			-100%	
May	118,599	86,142	92,443	(373,197)	223,154			-100%	
June	107,632	66,245	139,043	136,914	142,710			-100%	
Total	2,145,958	2,089,672	3,136,186	2,876,562	3,240,024	2,500,000	857,462		34%

CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	256,456	154,454	148,657	137,781	149,233		223,725	50%	
Aug	330,116	4,587,056	303,106	2,412,025	5,345,089		6,150,582	15%	
Sept	6,355,176	6,055,307	9,270,602	8,475,311	6,289,266			-100%	
Oct	7,120,293	5,054,052	5,297,786	4,820,497	9,065,677			-100%	
Nov	21,747,375	20,844,718	22,004,593	23,371,285	20,721,693			-100%	
Dec	22,013,262	23,543,497	22,364,013	27,573,364	28,586,670			-100%	
Jan	28,838,454	28,032,629	29,691,895	23,641,459	25,241,193			-100%	
Feb	3,417,074	3,396,053	3,188,089	2,490,577	2,434,826			-100%	
Mar	1,581,948	1,727,280	1,960,896	1,571,872	1,297,910			-100%	
Apr	963,407	1,211,314	1,015,191	901,577	951,266			-100%	
May	823,497	856,615	762,175	698,659	775,014			-100%	
June	650,373	777,308	663,476	639,597	659,708			-100%	
Total	94,097,431	96,240,283	96,670,479	96,734,004	101,517,545	101,911,312	6,374,306		6%

County of Brunswick
Local Option Sales Tax Revenues

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	975,448	1,035,099	775,244	611,192	728,103		800,743	10%	
Aug	933,861	1,080,249	869,298	844,882	913,921			-100%	
Sept	917,690	903,945	717,873	628,840	669,704			-100%	
Oct	613,244	659,688	563,576	482,833	400,003			-100%	
Nov	720,210	490,968	451,640	455,100	415,830			-100%	
Dec	714,660	451,242	172,484	331,494	408,793			-100%	
Jan	714,238	618,298	397,943	257,261	407,062			-100%	
Feb	712,658	544,845	377,381	363,729	350,111			-100%	
Mar	490,444	474,426	355,054	419,734	406,660			-100%	
Apr	918,078	540,237	559,235	364,267	529,984			-100%	
May	746,120	627,157	494,947	525,760	1,020,708			-100%	
June	776,785	634,500	498,848	567,902	387,186			-100%	
Total	9,233,434	8,060,654	6,233,523	5,852,993	6,638,064	6,342,860	800,743		13%

ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	424,564	451,511	387,930	384,828	456,457		468,237	3%	
Aug	360,173	400,615	372,649	393,146	400,939			-100%	
Sept	438,590	391,244	345,577	374,736	400,747			-100%	
Oct	318,047	394,474	335,048	352,699	391,422			-100%	
Nov	421,173	345,704	382,451	360,510	351,758			-100%	
Dec	413,507	340,101	342,429	351,112	395,014			-100%	
Jan	428,451	489,988	406,617	440,835	487,072			-100%	
Feb	426,513	362,899	327,566	341,806	350,610			-100%	
Mar	320,558	338,090	340,557	355,548	403,125			-100%	
Apr	458,298	315,917	352,020	389,645	428,045			-100%	
May	402,798	367,223	362,623	408,647	366,004			-100%	
June	410,676	355,056	374,957	352,385	430,835			-100%	
Total	4,823,347	4,552,822	4,330,424	4,505,897	4,862,027	4,990,715	468,237		9%

ARTICLE 42 SALES TAX REVENUE 1/2% (AS OF NOVEMBER CHANGED FROM PER CAPITA AND 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE TO POINT OF DELIVERY WITH A REQUIRED SCHOOL SET ASIDE CALCULATION) (100000-323301, 323302)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	419,395	445,803	382,047	389,923	463,609		502,448	8%	
Aug	354,256	393,616	365,754	495,102	525,360			-100%	
Sept	433,819	385,389	339,368	394,173	419,001			-100%	
Oct	313,696	390,345	330,003	322,739	297,341			-100%	
Nov	417,358	341,732	319,980	313,939	291,703			-100%	
Dec	409,631	336,385	183,945	258,856	302,427			-100%	
Jan	424,738	486,429	304,055	252,979	331,462			-100%	
Feb	422,782	358,646	269,368	267,614	262,408			-100%	
Mar	317,166	334,086	263,751	296,691	304,048			-100%	
Apr	453,741	311,071	357,385	283,405	366,596			-100%	
May	398,630	362,434	332,586	360,673	580,160			-100%	
June	406,428	350,054	338,292	360,724	306,627			-100%	
Total	4,771,639	4,495,990	3,786,534	3,996,820	4,450,742	4,328,226	502,448		12%

Note: Sales Taxes are 1 month behind in reporting.
Medicaid Swap Reduced Article 39 in FY 08 and Articles 39 and 42 in FY 09

**County of Brunswick
Water Fund Revenues**

WATER RETAIL SALES REVENUE (617110-371316 & 371319)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	667,113	646,359	536,094	594,617	770,458		618,528	-20%	
Aug	678,503	685,045	631,447	682,536	890,930		848,179	-5%	
Sept	752,977	635,860	653,845	675,552	830,552			-100%	
Oct	609,772	536,675	582,996	620,719	640,911			-100%	
Nov	549,003	460,311	473,947	578,043	494,880			-100%	
Dec	440,551	395,673	383,530	417,272	434,090			-100%	
Jan	323,650	279,029	291,493	331,377	341,039			-100%	
Feb	278,009	266,414	269,540	289,819	294,562			-100%	
Mar	265,869	251,542	243,529	258,280	293,912			-100%	
Apr	259,768	255,111	238,546	284,317	275,009			-100%	
May	346,613	322,658	351,199	350,418	418,321			-100%	
**June	439,207	318,549	566,766	683,693	316,768			-100%	
Total	5,611,035	5,053,226	5,222,932	5,766,645	6,001,433	6,396,625	1,466,708		23%

WATER WHOLESALE REVENUE (617110-371317)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	484,707	558,274	520,136	573,935	602,180		502,222	-17%	
Aug	627,828	700,690	578,115	572,806	691,382		736,692	7%	
Sept	538,222	536,884	497,843	538,488	640,662			-100%	
Oct	405,161	467,959	436,852	460,224	462,945			-100%	
Nov	401,043	370,154	396,332	349,013	384,941			-100%	
Dec	284,355	260,465	257,299	320,012	276,392			-100%	
Jan	230,879	300,924	267,115	287,662	269,445			-100%	
Feb	260,885	249,139	247,089	207,131	272,677			-100%	
Mar	225,452	258,190	214,179	200,724	226,944			-100%	
Apr	270,148	270,828	270,106	272,227	211,365			-100%	
May	331,828	333,790	355,286	423,526	345,286			-100%	
**June	490,550	376,679	435,118	438,205	336,570			-100%	
Total	4,551,057	4,683,975	4,475,470	4,643,954	4,720,790	5,044,773	1,238,914		25%

WATER INDUSTRIAL REVENUE (617110-371318)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	210,596	240,621	254,446	230,055	205,957		235,758	14%	
Aug	218,603	292,054	206,918	176,341	238,422		291,644	22%	
Sept	229,214	254,034	186,315	211,659	263,477			-100%	
Oct	196,482	256,381	173,444	200,160	227,805			-100%	
Nov	229,987	215,633	148,067	171,152	227,584			-100%	
Dec	166,325	169,695	128,560	171,746	193,560			-100%	
Jan	166,956	191,364	154,011	199,172	222,440			-100%	
Feb	219,455	180,515	154,580	169,138	205,758			-100%	
Mar	181,218	200,018	150,662	194,844	165,216			-100%	
Apr	201,251	184,356	138,357	205,001	178,199			-100%	
May	198,438	179,916	181,744	220,764	235,606			-100%	
June	234,467	151,660	116,775	136,764	266,335			-100%	
Total	2,452,992	2,516,247	1,993,877	2,286,796	2,630,359	2,000,200	527,402		26%

WATER BASE SERVICE CHARGE REVENUE (617110-371308)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	331,492	349,572	343,436	369,062	374,477		381,461	2%	
Aug	334,479	349,482	344,602	368,551	374,598		383,403	2%	
Sept	336,510	352,017	344,180	368,751	376,785			-100%	
Oct	338,288	342,241	346,891	369,302	375,396			-100%	
Nov	338,743	343,915	345,554	368,909	377,206			-100%	
Dec	343,952	344,508	341,417	368,439	376,646			-100%	
Jan	341,613	344,980	345,141	371,366	377,689			-100%	
Feb	345,707	347,319	343,854	371,203	380,480			-100%	
Mar	343,749	327,932	344,894	363,122	379,420			-100%	
Apr	334,901	341,316	344,785	370,885	378,667			-100%	
May	347,492	339,761	346,061	372,644	380,225			-100%	
**June	363,757	336,279	389,403	377,768	386,880			-100%	
Total	4,100,682	4,119,322	4,180,219	4,440,002	4,538,469	4,587,000	764,864		17%

**County of Brunswick
Water Fund Revenues**

WATER TAPS AND CONNECTION REVENUE (617140-371305)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	43,704	50,253	23,753	31,784	22,566		20,552	-9%	
Aug	57,554	30,603	13,450	22,700	27,308		15,150	-45%	
Sept	27,018	51,650	31,003	16,150	30,336			-100%	
Oct	36,035	35,000	19,150	15,280	22,816			-100%	
Nov	16,673	13,000	9,950	14,900	15,924			-100%	
Dec	31,111	12,600	19,150	30,550	23,563			-100%	
Jan	37,456	10,600	10,400	16,300	19,127			-100%	
Feb	26,235	14,300	16,750	14,988	15,516			-100%	
Mar	30,423	21,092	20,072	13,822	21,192			-100%	
Apr	32,200	57,306	25,253	26,450	30,380			-100%	
May	49,453	41,096	29,250	24,800	19,417			-100%	
June	55,809	29,076	44,900	33,800	35,963			-100%	
Total	443,670	366,576	263,081	261,524	284,109	220,000	35,702		16%

WATER CAPITAL RECOVERY REVENUE (619100-371404)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	120,582	154,632	71,097	49,518	43,532		36,494	-16%	
Aug	205,365	92,469	37,803	43,483	42,166		36,803	-13%	
Sept	114,217	127,015	65,980	30,959	56,011			-100%	
Oct	120,041	150,130	69,274	45,051	49,159			-100%	
Nov	52,524	23,520	28,105	31,260	40,237			-100%	
Dec	55,118	43,829	20,463	58,450	39,262			-100%	
Jan	105,217	38,483	22,337	12,620	10,622			-100%	
Feb	94,911	30,626	25,738	24,630	67,326			-100%	
Mar	93,655	49,215	53,922	49,315	43,699			-100%	
Apr	91,904	99,876	45,565	77,878	49,961			-100%	
May	123,942	66,497	76,463	51,326	34,502			-100%	
June	128,743	108,133	43,321	67,095	101,493			-100%	
Total	1,306,219	984,426	560,068	541,586	577,970	516,000	73,297		14%

** In June 2007 Sunset Beach converted from a wholesale customer to over 4,000 retail customers.

WATER TRANSMISSION LINE REVENUE (619800-371309)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	-	24,719	22,579	13,206	14,840		12,295	-17%	
Aug	-	24,757	8,364	10,396	12,760		10,666	-16%	
Sept	-	22,489	19,962	8,112	18,497			-100%	
Oct	20,225	43,461	19,869	10,440	16,756			-100%	
Nov	11,372	6,380	8,703	8,990	10,376			-100%	
Dec	14,851	12,840	3,409	17,675	12,649			-100%	
Jan	28,760	11,038	6,814	20,543	10,206			-100%	
Feb	25,178	8,001	11,890	5,688	22,750			-100%	
Mar	25,670	12,889	16,244	13,915	14,752			-100%	
Apr	19,558	18,502	11,874	19,307	16,833			-100%	
May	26,980	14,549	22,381	15,685	11,183			-100%	
June	26,618	31,423	38,546	16,748	13,580			-100%	
Total	199,212	231,048	190,635	160,705	175,180	174,000	22,961		13%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER RETAIL SALES REVENUE (627210-371405)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	473,065	439,478	428,697	467,029	534,433		539,086	1%	
Aug	440,956	447,770	449,671	495,227	536,471		580,699	8%	
Sept	419,422	451,400	450,801	490,521	528,279			-100%	
Oct	414,274	419,266	423,565	481,760	512,272			-100%	
Nov	403,151	412,897	416,435	477,455	487,634			-100%	
Dec	390,342	403,053	412,496	447,742	488,908			-100%	
Jan	372,870	391,665	400,747	442,910	459,766			-100%	
Feb	373,986	297,435	397,130	442,172	486,115			-100%	
Mar	369,229	391,163	389,590	445,924	509,061			-100%	
Apr	374,632	387,284	402,306	437,732	427,655			-100%	
May	395,763	409,373	439,194	451,384	494,416			-100%	
June	371,672	383,953	464,901	545,341	463,735			-100%	
Total	4,799,362	4,834,737	5,075,532	5,625,196	5,928,745	6,864,000	1,119,785		16%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	59,000	44,070	30,000	39,550	40,000		67,500	69%	
Aug	60,000	67,015	0.00	76,232	64,000		89,000	39%	
Sept	77,000	45,000	59,000	33,000	37,000			-100%	
Oct	37,000	33,000	51,652	46,000	48,000			-100%	
Nov	32,000	17,000	46,000	32,000	80,000			-100%	
Dec	33,717	20,000	8,000	42,550	217,000			-100%	
Jan	13,000	24,000	12,000	61,300	65,000			-100%	
Feb	29,000	35,990	61,000	53,000	76,583			-100%	
Mar	48,000	33,995	51,000	39,450	36,583			-100%	
Apr	62,000	44,000	68,000	109,000	73,583			-100%	
May	44,000	16,000	37,000	11,995	44,571			-100%	
June	33,008	79,000	22,000	63,995	88,332			-100%	
Total	527,724	459,070	445,652	608,073	870,653	568,000	156,500		28%

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	103,349	97,833	94,250	72,125	88,000		71,201	-19%	
Aug	276,001	82,475	51,000	40,583	65,917		80,333	22%	
Sept	118,126	109,400	136,834	42,375	128,775			-100%	
Oct	214,561	283,311	162,518	106,042	124,000			-100%	
Nov	196,167	28,000	44,016	39,000	56,000			-100%	
*Dec	74,416	107,000	(30,667)	71,500	140,500			-100%	
**Jan	215,642	33,000	24,000	49,564	41,333			-100%	
~Feb	137,572	43,850	56,000	2,500	123,805			-100%	
Mar	76,875	80,816	60,000	57,000	84,222			-100%	
Apr	105,958	39,125	73,000	167,034	114,834			-100%	
May	101,317	33,000	148,617	37,000	32,000			-100%	
June	101,624	402,583	48,861	109,000	116,706			-100%	
Total	1,721,608	1,340,393	868,429	793,723	1,116,093	450,000	151,534		34%

WASTEWATER TRANSMISSION LINE FEES (629800-371309)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	34,471	30,612	31,417	19,708	34,334		21,742	-37%	
Aug	93,001	18,014	14,000	9,194	22,973		20,639	-10%	
Sept	38,375	34,497	43,611	12,125	40,592			-100%	
Oct	71,551	90,002	52,737	21,347	40,335			-100%	
Nov	9,170	7,000	12,005	13,000	13,333			-100%	
*Dec	24,806	26,000	(11,222)	18,500	14,335			-100%	
Jan	68,172	9,000	8,290	13,000	14,668			-100%	
~Feb	40,488	12,616	14,000	(3,500)	12,445			100%	
Mar	23,625	9,667	18,000	16,000	24,113			-100%	
Apr	27,320	12,042	21,333	56,344	35,278			-100%	
May	30,729	11,000	44,206	16,862	8,335			-100%	
June	34,876	99,484	20,472	60,725	27,274			-100%	
Total	496,584	359,934	268,849	253,305	288,015	150,000	42,381		28%

*Credited Town Creek & Cedar Grove schools for a reduction in permitted flow by DENR which was previously collected in June

County of Brunswick
Water and Wastewater Number of Customers

NUMBER OF WATER RETAIL CUSTOMERS							
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	Change
July	28,450	30,161	30,616	33,261	33,842	34,488	94
Aug	28,791	30,262	30,652	33,299	33,916		-
Sept	29,007	30,400	30,731	33,337	33,968		-
Oct	29,052	30,598	30,791	33,415	33,990		-
Nov	29,142	30,680	30,876	33,434	34,050		-
Dec	29,246	30,742	30,944	33,422	34,129		-
Jan	29,343	30,534	30,924	33,490	34,189		-
Feb	29,438	30,442	30,978	33,521	34,221		-
Mar	29,511	30,470	31,013	33,549	34,254		-
Apr	29,629	30,509	31,076	33,615	34,330		-
*May	29,764	30,607	33,145	33,632	34,368		-
June	29,955	30,675	33,183	33,770	34,394		-
Average	29,277	30,507	31,244	30,860	34,138		94

* In May 2010, Boiling spring Lakes customers were added.

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL/ ESTIMATE 2012-13	Change
July	7,671	8,414	8,605	9,180	9,683	10,667	192
Aug	7,709	8,445	8,643	9,257	9,755		-
Sept	7,732	8,476	8,666	9,267	9,817		-
Oct	7,843	8,547	8,686	9,394	9,913		-
Nov	7,893	8,572	8,736	9,437	9,957		-
Dec	8,007	8,623	8,757	9,412	10,015		-
Jan	8,071	8,629	8,751	9,396	10,151		-
Feb	8,127	8,604	8,802	9,532	10,199		-
Mar	8,184	8,592	8,803	9,583	10,213		-
Apr **	8,244	8,575	9,059	9,516	10,410		-
May	8,275	8,612	9,089	9,599	10,463		-
June	8,378	8,622	9,112	9,647	10,475		-
Average	7,101	8,011	8,559	9,435	10,088		192

** Includes 233 Brickland billing customers